1870.
(L.R)

File No. 4-1870.
Serial No. 1-5

Subject: Exemption of Kandaya on fruit trees planted in the vast yards of Ryots.

G. R. S. IX-5]

Previous references.

1870

~~191~~ .

(L. R)

Later references.

File No. 4 - 1870

Serial Nos. 1 - 5

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 - 5

major Part B for apl 1870

SUBJECT.

Exemption of Kandayam on fruit trees planted in the backyards of ryots.

W D 88—GPB—50,000—24-7-16

Indexed

the Contractor and the owners of houses when the former enters private dwellings for the Collection of the fruit of the trees included in the Izara or Contract.

2. The Bangalore Deputy Commissioner suggests that the payment of a lump sum equal to 7 to 10 times the assessment may be demanded for the concession, but it is not clear whether he means the assessment of the land or of the trees. In the latter case it is difficult to tax a tree, and the measure must be more or less arbitrary and therefore unsatisfactory. The former course, that is demanding 7 to 10 times the assessment of the backyard, is an objectionable measure also as the effect of it would be selling land to the owner, which is already his own property.

3. In the Chief Commissioner's order

No. 468.

(1)

Memorandum

Letter No. 134, dated 2nd October 1874 from the Commissioner of the Vaudy Droog Division.

I would recommend the unconditional remission of any tax upon fruit trees growing in Hillocks, or backyards of Houses. The land is private property and the trees standing on them also constitute private property except the Sandal which by the immemorial custom of the Country is regarded as a royalty. If the fruit trees in backyards are included in the Amrut's lease of the Village, there would be no end of complications and breaches of the peace between the

No. 574
27

(3)

order of the 24th Augt 1871 the determination of the extent of Hittuls was left to the Survey Commissioner, but from the several Survey re=ports we have before us we do not find that any action has apparently been taken by the Survey in fixing the extent of Hittuls or back=yards attached to houses, & there is hardly any occasion for this question coming up before them in as much as they simply demarcate and measure the whole of the Village site, or "Grama Chettain" into one block and do not record particulars of the appropriation of the Village site as so much covered by buildings and as so much occupied as Compounds in the absence of orders to con=duct Proceedings under the City or Town Survey Act which is not in force in Mysore.

4

(5)

No rule exists in this province defining the extent of Pittals which should be allowed free of tax, and the opinion of the Commissioners of Divisions and of the Survey and Settlement Commr may be invited on this subject. In some of the Districts of the Madras Presidency a Jinta or 1/40 of an acre is allowed to be enjoyed free of tax as the Pittal or back-yard of a house, the excess over and above it was charged with the full wet or dry rates, according to circumstances. Perhaps the introduction of this rule into Ellysore may be suggested. Some definite rule appears to be necessary for Settlement of questions of the Kind under reference.

B. Sundara Rao
9/10/76

(5) Eden

C. 84

18.4.71

I am desired to inform you that the proceedings under the Decision thereon will be carried on

Please note that unless this is the last before the next order expires by any lapse of time

Dated 18.4.71

From 1871 C. P. 1x

To

Dated

Despatched 5th

Received 17.4.71

Enclosures Nos. 2

General No. 37

Paged 1871 yr.

Reference Qms etc 613, 1067 & 1074 & 1871 respectively giving Cover to Chiefs from the Pyrotechnic Laboratory Woolwich

Lt Col Commg

17.4.71

21/4/71

2

From the Secretary

(2)

Cyclet. 34. 3/1871/72.
Tarjuk No. 4

To
The Secretary to the Chief Commissioner
of Mysore
Bangalore

Dated Mysore 13th April 1871.

Sir,

In reply to your Tarjuk Memorandum No. 4 dated as per margin forwarding for report 2 Petitions from certain Ryots of the Nakarajdurga Hobli, who complain of the tax imposed on their fruit Trees, I have the honor to submit for the Ch. Commissioner's information Copies of the Deputy Superintendent's Report on the subject. I am not, in my opinion, in favour of imposing any taxation for trees already taxed which yield an income of about 6000 Rupees per annum until the advent of the Revenue Survey which is not distant. But I beg to recommend that all fruit trees that may hereafter be planted may be exempted from taxation, not only as a prospective relief to the Petitioners in particular sent, also as an encouragement for the planting of fruit trees in general.

2. The Petitions are herewith returned.

I. 6869/10 Feb/1871
I. 613/39 21 Jan/71.

(3)

I have the honor to be
Sir,
Your most obedient servant,

Chas. L.

Lieut. and Brt. Capt. —,
Adjt. 2d U.S.

(16)

No 1032.

Dy Collectorate Rajpaud.
Rajpaud 17th March 1871.

To
The Superintendent
Admn Dpt.

Sir,

I have the honor to acknowledge the receipt of your Kryad Memoo Nos 565 & 577 of the 17th & 21st February 1871 forwarding for report two petitions addressed to the Chief Commissioner by the Ryots of Maharaj Durg Taluk complaining of the assessment recently imposed on Jack trees.

2. In reply I beg to state that it having come to my knowledge that the Jack trees growing on Candayam lands in some of the Talukhs of the Maharaj Durga & Deburu Taluk had escaped taxation, though that Course was ordered and approved of vide Chief Commissioners remarks in para 42 of your last Administration Report, I gave directions that they should be brought to book, an exception being made in the Case of the Malnad Talukhs where the tree grows in backyards, viz of the Jungle Species. These orders were carried into effect by Mr Ch. Ratnamappa who settled the Jamabandy this year in the manner described in his report No 128 of the 11th March 1871, Copy of which with its enclosure is attached.

3. There is much force in Mr Ch. Ratnamappa's argument that the tax will discourage the planting

1 Encl to Recd for being printed. 17/4/71 W.

planting of fruit trees; at the same time I request to be borne in mind that the rate of taxation is comparatively light being only annas 3 for each fruit bearing tree, while from one to 10 Rs is realized by the Ryots by the sale of the fruit.

4. I take this opportunity however, to state definitely to my letter No 857 of the 7th Jan'y 1871 (Copy of which is given for ready reference) in which a proposal was made to exempt all fruit trees that may hereafter be planted from taxation; and I may add that whenever I went during the Jamabandy the Ryots expressed to me their willingness to forfeit the concession of putting down two fruit trees each were the tax remitted.

5. The Sub Copies of the Maps under report are herewith returned.—

Have &c

Sd/ H. Bell

Dy Supdt

Rajpore District

Copy

Supdt

Dy

1 Of

6-8-2 Of. 46

Revenue 1871 No. 65

From The Supt of Lahore

To The Secretary to the Chief Commr.

Dated 14 Augt.

Despatched 19

Received at Peshawar 21st

Enclosures No. 1

General No. 223 — 1871.2

Rev. No. 61 Pay Circular

Referring to No. 5922 of 3 May last submits his opinion on the subject of taxing fruit trees growing in Hitherals & encloses copy of replies from the Dy Supts.

Ans. 25 Aug 71

Pl. No 223
Rev. 61.

(7)

Nagpur Dy. Superintt. office
Camp Hamilton 14 August 1871

To The Secretary to the Chief Comr. of
Nagpur.

Sir.

Adverting to your Partly Circular letter No 582 dated the 3rd May last regarding the imposition of a tax on fruit trees growing within the limits of "Hittals" attached to the houses of Ryots, I have the honor to forward herewith copies of letters received from the Deputy Superintendents of the three districts expressing their opinion on the subject.

2 The Deputy Superintendent of Chanda states that no imposition of the nature referred to, is at present in existence in the district, that it will be injudicious to impose any in future for the reasons explained, and that an acre of land would be a sufficient space for the Hittal of a Ryot.

In the Saddor district the practice prevails only in the Barawar Taluk, & 3 Mauzas of Khirkimoghoor, where the realizations amount to Rupees 41-9-0 on 151 trees; a few of which only appear to be situated in Hittals. The Deputy Superintendent recommends that the System of taxing fruit trees should be extended to the whole District, and that 50 Square yards should be fixed as the requisite extent of a Hittal which may be exempted.

(8)

The Deputy Superintendent Chittledroog states that it will be a discouragement to the Ryots to tax the fruit trees; but does not give any Extent for a "Hittal"

From a perusal of the above replies I am inclined to Consider that no tax ought to be imposed on fruit trees for the growth of which, on the Contrary Every Encouragement should be given by Government.

As regards the Extent of a "Hittal" which should be Exempted from taxation; I Consider that half an acre Viz: 2420 Square Yards is ample for purposes of a "Hittal" and any Extent in Excess of the above should be treated under the ordinary rates.

I have the honor to be

Sir

Your Most obed: Servant

Superintendent

Bangalore D:

Encl

(9)

No 101.

Shemoga District
Dy Superintts Office
Shemoga 24th June 1871

To The Superintendent Nagar Division

Sir,

With reference to your Cir No 89 of the 20th May last forwarding Copies of Certain Correspondence regarding the System of taxing fruit trees growing in Nittuls or back Compounds of &c for report & opinion, I have the honor to observe that no tax appears to be imposed on fruit trees growing on Nittuls or Cundayam lands in this District. I myself am certainly opposed to the levy of such a tax as it will be obnoxious in more ways than one to the Ryots who plant these fruit trees chiefly for their own enjoyment rather than for sale & it would, as observed in the Correspondence under quotation also serve to discourage the growth of fruit trees.

In the Standing orders of the Madras Revenue Board

(10)

Board part III Sec I A° 129 para II it is stated that no tree tax is permitted to be levied in the back yards which are allowed for the use of the Ryots by the Hookoommanah rules or by the Customs of the District.

There being no Hookoommanah rules on this subject, the Customs of the District is to allow Ryots as much back yard for their private use as may be proved to have been held for any lengthened period or there may appear a reasonable show of any prescriptive right to it. But as these vary greatly in size, the rich and influential holding the largest plots & they are often far beyond the necessary requirements of the holder for stocking cows growing vegetables for home consumption &c. I conceive Government is entitled to a rental on all excessive holdings which are used for grazing Cattle, growing Coffee or Cocoanut trees and the like

For all legitimate home and farm purposes I conceive an acre of land would be ample for

the

the largest Cultivator and in assigning these
home steads as it might prove ultimately inconve-
=nient to regulate their size according to holdings,
I think it might with justice be promulgated that
all hittuls over one acre in extent will be traced
and assessed by the Revenue Survey according
to their rules. I would not interfere with the present
condition of any hittal further than by assessing
those over one acre in extent. If a large holder
should be inconvenienced by having an insuffi
=cient homestead, I do not think Govt. is bound
to enlarge it, he should Change his dwelling and
take or buy one with a more suitable back yard,
for the day might come when from one Cause or
another he became a small holder or have to
sell his house to another who had no right to an
acre back yard from his position as a Cultivator
It is for this reason I conceive no interference
should be made with existing hittuls further
than by regulating that for all over the acre in
extent the holder should be assessed.

I have the honor &c.
(Sign.) H. M. Elliott
Dy. Superintendent

No 204

Kadoor District
Dy Superintendent's Office
Chickmagloor
25th July 1871

To
The Superintendent of Nagar Division

Sir,

With reference to your Circular No 89. dated 20th May last, forwarding letter from the Chief Commissioner calling for a report as to the system under which tase on fruit trees in Hattals is levied, & an opinion on the system, I have the honor to state that no tase on fruit trees, whether in Hattals or out of them, is levied in this District with the exception of the Banawar Talook, and a few magannies of the Chickmagloor Talook.

2. I have submitted herewith the List of trees tased. It will be observed that the total number is very small & that the total revenue derived from this source amounts to very little. So little in fact that there is reason to believe that this tase is not properly levied. Of the trees tased very few can be situated in

Hattals

Hittals - I am unable to give the exact num-
-ber from the information obtained, and I
deem it unnecessary to obtain this information
as it would cause further delay in submitting
this report - It would be desirable as far as
this District is concerned that the tax should
be extended to all the maganies of the District
if it is continued in others, as regards in
Hittals it would probably be advisable to
exempt all such trees provided the area of the
Hittal be not extensive. 50 Sqre yards may,
I think, be considered a very reasonably
sized Hittal to which the exemption might
extend - at present the mulnaad Talooks are
completely exempted from taxation on account
of fruit trees - This may partly be attributed
to the nature of the trees growing there, for
instance, the mangoe and Jack fruit produce
there are considered unwholesome with a few
exceptions and I have observed no tamarind
trees in my trips through the mulnaad

I

14 I have the honor &c.

/Sigd/ M. Salia

for Offg Dy Superintendent

Kadoor District.

Chitaldroog District

Dy Superintendents Office

Camp Budihal 7th June/71

A° 163.

To The Superintendent

Nagar Division

Sir,

In reply to your Circular A°89 dated 20th Ultimo, calling for a report on the existing system and an expression of opinion regarding the taxing of fruit trees in Pettahs or Compounds of dwelling houses. I have the honor to state that the practice does not appear to have existed in the District except in a few instances, in which the fruit trees in back yards used to be rented out annually with the Village "annoy" - which comprises all fruit trees growing on Government waste lands. This system has been done away with. Since the receipt of your

Office

15

Office Docket - N° 413/14 of the 26th April 1869. giving cover to Copy of Secretary to the Chief Commissioner's N° 225/5 of 13th idem. directing that the trees planted by Ryots in the back yards should not be interfered with by the Forest & Revenue authorities, and in a few cases the tax imposed last year by the Taluq authorities on such trees have been remitted.

As regards the abstract question, my humble opinion is that fruit trees planted by private individuals on land recognized as theirs should not be taxed in as much as every man is entitled to the full reward of his labor and expense. The planting of fruit trees is an object that demands every encouragement, and as such deserves concessions rather than taxation.

I have the honor &c.

(Sigd) P. Kristna Row

Offg 2d Superintendent

"True Copies"

C. Thomson Jun

For Superintendent
Nagar Division

Cuddl.

Hittuls, Amroyees &c.

Total								Total	
Tamarind trees		Jack Trees		Mango trees		Cocoanut			
No of trees	am.t	No of trees	am.t	No of trees	am.t	No of trees	am.t	No of trees	Amount
22	2.13.9	3	.15.9	1	.6.2	2	.7.6	28	4-11-2
10	2.14.8	"	"	"	"	"	"	10	2-14-8
32	9-5-3	"	"	"	"	"	"	32	9-5-3
64	15-1-8	3	.15.9	1	.6.2	2	.7.6	70	16-15-1
5	1-7-4	"	"	"	"	"	"	5	1-7-4
8	2-5-4	"	"	"	"	"	"	8	2-5-4
16	4-8-4	"	"	"	"	"	"	16	4-8-4
7	1-12	"	"	"	"	"	"	7	1-12 "
3	1-1-6	"	"	"	"	"	"	3	1-1-6
11	3-3-4	"	"	"	"	"	"	11	3-3-4
29	8-15-5	2	1-4-8	"	"	"	"	31	10-4-1
79	23-5-3	2	1-4-8	"	"	"	"	81	24-9-11
143	38-6-11	5	2-4-5	1	.6.2	2	.7.6	151	41-9-0

Signed / M. Talier
For Offg Dy Superintendent

"True Copy"
R. Thomas Sankey
For Superintendent
Nagar Division

No — Statement shewing the amount Collected upon trees i

Taluk	Hobly	Trees in Hillocks or back yards				Trees in Cawdayem lands				Trees in Government Land			
		No of trees	Rate From	Rate To	Cawdayem	No of trees	Rate From	Rate To	Cawdayem	No of trees	Rate From	Rate To	Cawdayem
Chickmuglore	Saerapatam	1	.	2.11	2.11	4	.	2.11	11.9	23	2.11	4.8	3.12.6
	Hoolikerre	1	.	4.8	4.8	.	.	.	.	9	.	4.8	2.10
	Kenkerre	1	.	4.8	4.8	12	.	4.8	3.8	19	.	4.8	5.8.7
	Total	3	.	.	12.3	16	.	.	4.3.9	51	.	.	11.15.1
Bancawar	Bancawar	4	.	4.8	1.2.8	1	.	4.8	4.8	.	.	.	.
	Manatoor	7	.	4.8	2.0.8	1	.	4.8	4.8	.	.	.	.
	Vagsamoodra	8	.	4.8	2.5.4	8	2.4	4.8	2.3	.	.	.	.
	Bendakerre	.	.	.	.	5	.	4.8	1.7.4	2	.	2.4	4.8
	Jawegal	.	.	.	.	3	.	5.10	1.1.6	.	.	.	.
	Dewamoor	.	.	.	.	11	.	4.8	3.3.4	.	.	.	.
	Arakerre	16	4.8	9.4	5.2.10	15	4.8	1.0	5.1.3	.	.	.	.
	Total	35	.	.	10.11.6	44	.	.	13.9.9	2	.	.	4.8
	Grand Total	38	.	.	11.7.9	60	.	.	17.13.6	53	.	.	12.3.9

Kadoor District
Dy Superintendents Office
Chickmuglore
25th July 1871

Hittals, Amroyees &c.

Total								Total	
Tamarind trees		Jack Trees		Mangoe trees		Cocoanut			
No of trees	Amt.	No of trees	Amt	No of trees	Amt	No of trees	Amt	No of trees	Amount
22	2-13-9	3	-15-9	1	-6-2	2	-7-6	28	4-11-2
10	2-14-8	"	"	"	"	"	"	10	2-14-8
32	9-5-3	"	"	"	"	"	"	32	9-5-3
64	15-1-8	3	-15-9	1	-6-2	2	-7-6	70	16-15-1
5	1-7-4	"	"	"	"	"	"	5	1-7-4
8	2-5-4	"	"	"	"	"	"	8	2-5-4
16	4-8-4	"	"	"	"	"	"	16	4-8-4
7	1-12	"	"	"	"	"	"	7	1-12
3	1-1-6	"	"	"	"	"	"	3	1-1-6
11	3-3-4	"	"	"	"	"	"	11	3-3-4
29	8-15-5	2	1-4-8	"	"	"	"	31	10-4-1
79	23-5-3	2	1-4-8	"	"	"	"	81	24-9-11
143	38-6-11	5	2-4-5	1	-6-2	2	-7-6	151	41-9-0

Signed J. M. Talier
For Offg Dy Superintendent

"True Copy"
S. C. Chenniappa
For Superintendent
Nagar Division

No 15 Statement shewing the amount Collected upon trees

Talook	Hobbly	Trees in Hittals or back yards				Trees in Cawdayem lands				Trees in Government Lands			
		No of trees	Rate From	Rate To	Candayam	No of trees	Rate From	Rate To	Candayam	No of trees	Rate From	Rate To	Candayam
Chickmaglore	Saerapatam	1	0	2.11	2.11	4	0	2.11	11.9	23	2.11	4.8	3.12.6
	Hoolikerre	1	0	4.8	4.8	0	0	0	0	9	0	4.8	2.10
	Kenkerre	1	0	4.8	4.8	12	0	4.8	3.8	19	0	4.8	5.8.7
	Total	3	0	0	12.3	16	0	0	4.3.9	51	0	0	11.15.1
Banawara	Banawar	4	0	4.8	1.2.8	1	0	4.8	4.8	0	0	0	0
	Manatoor	7	0	4.8	2.0.8	1	0	4.8	4.8	0	0	0	0
	Dagsamoodra	8	0	4.8	2.5.4	8	2.4	4.8	2.3..	0	0	0	0
	Bendakerre	0	0	0	0	5	0	4.8	1.7.4	2	0	2.4	0.4.8
	Jaurgal	0	0	0	0	3	0	5.10	1.1.6	0	0	0	0
	Dawamoor	0	0	0	0	11	0	4.8	3.3.4	0	0	0	0
	Arekerre	16	4.8	9.4	5.2.10	15	4.8	1.0	5.1.3	0	0	0	0
	Total	35	0	0	10.11.6	44	0	0	13.9.9	2	0	0	0.4.8
	Grand Total	38	0	0	11.7.9	60	0	0	17.13.6	53	0	0	12.3.9

Kadoor District
Dy Superintendents Office
Chickmaglore
25th July 1871

1871

To The Superintendent
Dated Ashby-de-la-Zouch 24th August 1871
Despatched
Received

Enclosures No.
General No. 2574
Ser: No 29
18

In reply to No. 34/4 of 13th April last conveys the Chief Commr's instructions on the subject of taking fruit trees planted by Ryots on their own lands—

14

Circular

General No 2574 -5 R. C. O. Office
Rev 29 Docket 524 Bangalore 24th August 1871

To,

The Supt. Ashtagram Dn.

Sir,

In reply to your letter Dr. 34/24 of the 13th April last, reporting on 2 petitions from certain Ryots of the Nakarajaandanga to work complaining of the assessment levied on their jack trees, I am directed to intimate that all fruit trees planted by Ryots on their own lands upon which the Cy has not imposed at the close of the year 1870/71 should be exempted.* ~~but those which were then paying the Cy should continue to do so pending the settlement of the Survey Settlement.~~

2. The question as regards the area to be allowed for Ryots "Pittuls" will be disposed of by the Survey.

Yours &c.

24/8/71.

* and that in all other cases, no change shd be made in the existing practice pending the introduction of the Survey

Circular
Genl. No 2575
Docket 524

Copy to Survey Comr. with ref to his letter No. 542 dy 31st May 1871.

Do Supt of Revenue with ref to this letter No. 223/61 dy 14th August 1871.

Do Supt. Bangalore Dn. with ref to this Office No. 582/4 dy 3rd May 1871.

Do Head Sheristadar

To Inam Dept for endorsement to Petitioners.

I
134

1874.

From The Commr. Canal & Hydraulic Engr.

To

The Secretary to the Chief Commissioner
of Mysore.

To

Dated 2nd October

Despatched

Received 3rd
5th

Repd

ENCLOSURES NO. 1

General No. 187
No. 134

Recommends that Gatos be exempted from payment Cundayem for fruit trees growing in their backyards.

Sent to Duftar with original covering docket but returned the enclosures under new docket.

9.D

No R. 134.

Bundelcund Division
Commissioner's Office
Bangalore 2nd Oct 1874.

To
The Secretary to the
Chief Commissioner
of Mysore &c &c

Sir

With reference to your letter to the Superintendent of the Ashtagram Division No. 2574/R29 of 24th August 1874, Copy of which was forwarded to this Office under cover of your Office Circular No. 2575/524 of the same date, I have the honor to submit Copy of a Letter from the Deputy Commissioner of the Bangalore District bearing on the subject of taxing fruit trees standing in Backyards of Houses, and in advertance to Major Clarke's suggestion to make over the trees entirely to the owners, on payment of a lump sum equal to 7 to 10 times the assessment that may be imposed on them, to recommend for the Chief Commissioner's consideration that all fruit trees standing in Backyards may be made over to Ryots free of Sundry

It

1874

Govt of Mysore.

Revenue

To

The Commr. Nandidroog

Survey Commissioner

Dated 24th October

Dispd.

Rec.

No 5404

R 11 8.

Rec'd 3 pm. 24-10-74

Nandydroog Commrs Letter
No. 134 dated 2nd October 1874

No 5404 of 24th Oct/74
R 118

Order thereon.

The Chief Commissioner concurs in the views expressed by the Commrs of Nandydroog, and directs that all fruit trees standing in back yards be handed over to ryots free of Candoyem. The designation "back yard" is however one of doubtful import. In its literal sense it of course only signifies a small enclosure at the back of a house, and in the Madras Presidency only 1/40 of an acre is allowed free of tax as the Kittal or backyard of a house. The Survey & Settlement Commr will perhaps favor the Chief Commr with his opinion on this point.

To The Commrs of Nandydroog.
" Survey & Settlement Commr.

Offg Secretary

Proceedings of the Chief Commissioner Mysore, Department of Revenue, Agriculture and Comm 24th October 1874.

From the Commissioner, Nundydroog Division, Offg. Secretary to the Chief Commissioner of Mysore, General Department, No. 13 ated Bangalore, 2nd October 1874.

With reference to your letter to the Superintend the Ashtagram Division, No. 2574—R. 29, of 24th August 1871, copy of which was forwarded t Office under cover of your Office Circular No. 2575—524 of the same date, I have the honor to subpy of a letter from the Deputy Commissioner of the Bangalore District, bearing on the subject of fruit trees standing in backyards of houses, and, in advertence to Major Clarke's suggestion to m r the trees entirely to the owners, on payment of a lump sum equal to 7 to 10 times the asnt that may be imposed on them, to recommend for the Chief Commissioner's consideration thatuit trees standing in backyards may be made over to ryots free of kandayam. It is the survey systd the trifling amount realized by maintaining the old assessment on them is not worth the troubles to the taluk authorities, and its remission would, I feel certain, relieve the ryots of much petty ance.

From the Deputy Commissioner, Bangalore Dist o the Commissioner, Nundydroog Division, No. 666, dated 28tember 1874.

As frequent applications are being received for tting out of Tamarind and other trees standing in the backyards of houses, on a small annual kandand as this practice involves much correspondence, and complication in the village accounts, I ha honor to suggest for your consideration and approval that all fruit trees standing in the backyarhouses be made over entirely to the owners thereof, on payment of a lump sum equal to 7 to 10 tthe assessment that may be imposed on them. This plan will obviate the necessity of making nus entries in the pattas and in the several returns having connection therewith.

No. 5404—Rev. 118, dated Balore, 24th October 1874.

Order thereon.—The Chief Commissi curs in the views expressed by the Commissioner of Nundydroog, and directs tal fruit trees standing in backyards be handed over to ryots free of kandayam. Tsignation "backyard" is, however, one of doubtful import. In its literal sense it ose only signifies a small enclosure at the back of a house, and in the Madras sidency only $\frac{1}{40}$ of an acre is generally allowed free of tax as the hittal or backyard house. The Survey and Settlement Commissioner will perhaps favor the Chief Cssioner with his opinion on this point.

H. WELLESLEY,
Offg. Secretary.

To—The Commissioner of Nundydroog Division.
„ Survey and Settlement Commissioner.

I
F 54

Received
124

No. 54
118

1874.

GOVERNMENT OF MYSORE.

REVENUE.

THE COMMISSIONER OF THE
NUNDYDROOG DIVISION.

THE SURVEY AND SETTLEMENT
COMMISSIONER.

Dated October 24th.
Despatched 28
Received

No. 5404.
Rev. 118.

Directing that fruit trees standing in backyards of houses be handed over to the ryots free of charge.

11/1/92